

products manufactured, the quantity of waste, if any, and a full description of the alcohol. These records shall be available at all times for inspection by Customs officers.

(c) *Additional information required on the manufacturer's proposal.* The manufacturer's proposal shall state the quantity of domestic tax-paid alcohol contained in each product on which drawback is claimed.

(d) *Variance in alcohol content—(1) Variance of more than 5 percent.* If the percentage of alcohol contained in a medicinal preparation, flavoring extract or toilet preparation varies by more than 5 percent from the percentage of alcohol in the total volume of the exported product as stated in a previously approved proposal, the manufacturer shall apply for a new drawback contract pursuant to section 191.25 of this part. If the variation differs from a previously filed schedule, the manufacturer shall file a new schedule incorporating the change.

(2) *Variance of 5 percent or less.* Variances of 5 percent or less of the volume of the product shall be reported to the drawback office where the drawback entries are liquidated. The drawback office may allow drawback without specific authorization from Customs Headquarters.

(e) *Customs form.* The Manufacturing Drawback Entry and/or Certificate (Customs Form 331) shall be used in place of the corresponding forms used in the case of articles manufactured with the use of imported merchandise.

(f) *Time period for completing claims.* The 3-year period for the completion of drawback claims prescribed in §191.61 of this part shall be applicable to claims for drawback under this subpart.

(g) *Filing of drawback entries on duty-paid imported merchandise and tax-paid alcohol.* When the drawback entry covers duty-paid imported merchandise in addition to tax-paid alcohol, the claimant shall file one set of entries for drawback of Customs duty and another set for drawback of internal-revenue tax.

(h) *Description of the alcohol.* The description of the alcohol stated in the entry may be obtained from the de-

scription on the package containing the tax-paid alcohol.

[T.D. 83-212, 48 FR 46753, Oct. 14, 1983, as amended by T.D. 86-118, 51 FR 22517, June 20, 1986]

**§ 191.83 Additional requirements.**

(a) *Manufacturer claims domestic drawback.* In the case of medicinal preparations and flavoring extracts, the claimant shall file with the drawback entry, or endorse on the entry or certificate of manufacture, a declaration of the manufacturer showing whether a claim has been or will be filed by the manufacturer with the regional regulatory administrator of the Bureau of Alcohol, Tobacco and Firearms for domestic drawback on alcohol under sections 5131, 5132, 5133, and 5134, Internal Revenue Code, as amended (26 U.S.C. 5131, 5132, 5133, and 5134).

(b) *Manufacturer does not claim domestic drawback—(1) Submission of statement.* If no claim has been or will be filed with the Bureau of Alcohol, Tobacco, and Firearms for domestic drawback on medicinal preparations or flavoring extracts, the manufacturer shall submit a statement, in duplicate, setting forth that fact to the appropriate regional regulatory administrator of the Bureau of Alcohol, Tobacco and Firearms for the region in which the manufacturer's factory is located.

(2) *Contents of the statement.* The statement shall show the:

- (i) Quantity and description of the exported products;
- (ii) Identity of the alcohol used by serial number of package or tank car;
- (iii) Name and registry number of the warehouse from which the alcohol was withdrawn;
- (iv) Date of withdrawal;
- (v) Serial number of the tax-paid stamp or certificate, if any; and
- (vi) Drawback office where the drawback claim will be filed.

(3) *Verification of the statement.* The regional regulatory administrator, Bureau of Alcohol, Tobacco and Firearms, shall verify receipt of this statement, forward the original of the document to the Drawback office designated, and retain the copy.

**§ 191.84 Alcohol, Tobacco and Firearms certificates.**

(a) *Request.* The drawback claimant or manufacturer shall file a written request with the regional regulatory administrator, Bureau of Alcohol, Tobacco and Firearms, in whose region the alcohol used in the manufacture was withdrawn requesting him to provide the Customs drawback office, with whom the drawback claim will be processed, a tax-paid certificate on Alcohol, Tobacco and Firearms Form 5100.4 (Certificate of Tax-Paid Alcohol).

(b) *Contents.* The request shall state the:

- (1) Quantity of alcohol in taxable gallons;
- (2) Serial number of each package;
- (3) Serial number of the stamp, if any;
- (4) Amount of tax paid on the alcohol;
- (5) Name, registry number, and location of the warehouse;
- (6) Date of withdrawal;
- (7) Name of the manufacturer using the alcohol in producing the exported articles;
- (8) Address of the manufacturer and his manufacturing plant; and
- (9) Drawback office where the drawback claim will be processed.

(c) *Request accompanied by Customs Form 331.* If the request is accompanied by Customs Form 331 showing any of the information required by paragraph (b) of this section, that information need not be repeated in the request.

(d) *Extracts of Alcohol, Tobacco and Firearms certificates.* If a certification of any portion of the alcohol described in the Bureau of Alcohol, Tobacco and Firearms Form 5100.4 is required for liquidation of drawback entries processed at another drawback office, the drawback office, on written application of the person who requested its issuance, shall transmit a copy of the extract from the certificate for use at that drawback office. The drawback office shall note that the copy of the extract was prepared and transmitted.

[T.D. 83-212, 48 FR 46753, Oct. 14, 1983, as amended by T.D. 86-118, 51 FR 22517, June 20, 1986]

**§ 191.85 Liquidation.**

The drawback office shall determine the amount of drawback due by reference to the certificate of manufacture and the drawback contract under which the drawback claimed is allowable.

**§ 191.86 Amount of drawback.**

(a) *Claim filed with Bureau of Alcohol, Tobacco and Firearms.* If the declaration required by § 191.83 of this part shows that a claim has been or will be filed with the Bureau of Alcohol, Tobacco and Firearms for domestic drawback, drawback under section 313(d), Tariff Act of 1930, as amended (19 U.S.C. 1313(d)), shall be limited to the difference between the amount of tax paid and the amount of domestic drawback claimed.

(b) *Claim not filed with Bureau of Alcohol, Tobacco and Firearms.* If the declaration and verified statement required by § 191.83 show that no claim has been or will be filed by the manufacturer with the Bureau of Alcohol, Tobacco and Firearms for domestic drawback, the drawback shall be the full amount of the tax on the alcohol used.

(c) *No deduction of 1 percent.* No deduction of 1 percent shall be made in drawback claims under section 313(d), Tariff Act of 1930, as amended (19 U.S.C. 1313(d)).

(d) *Payment.* The drawback due shall be paid in accordance with § 191.71(f) of this part.

**Subpart I—Supplies for Certain Vessels and Aircraft****§ 191.91 Drawback allowance.**

Section 309, Tariff Act of 1930, as amended (19 U.S.C. 1309), provides for drawback on articles laden as supplies on certain vessels or aircraft of the United States or as supplies including equipment upon, or used in the maintenance or repair of, certain foreign vessels or aircraft (see § 191.4(a)(10)).

**§ 191.92 Procedure.**

(a) *General.* Other provisions of this part apply to claims filed under this subpart insofar as applicable and not